

FROM McANDREWS, HELD, & MALLOY

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TO: **Examiner B.T. Pendleton**
Group Art Unit 2615

FAX NO.: 571 273 8300

FROM: **John A. Wiberg**

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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
Attorney Docket No. 13587US01

In the Application of:

D. Wu et al.

Serial No.: 10/082,950

Filed: February 26, 2002

For: METHOD AND APPARATUS OF
PERFORMING SAMPLE RATE
CONVERSION OF A MULTI-
CHANNEL AUDIO SIGNAL

Examiner: B.T. Pendleton

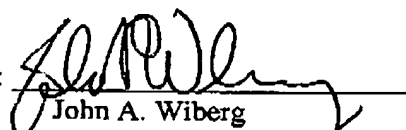
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By:


John A. Wiberg
Reg. No. 44,401

RESPONSE TO OFFICE ACTION

MS: Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This paper is in response to the Office Action mailed June 2, 2006, in the above-identified application. This response is timely because it is being submitted within the period of reply ending September 2, 2006. In the Office Action, the Examiner rejected claims 1-5, objected to claims 6-10, and allowed claims 11-20.

Applicants respectfully request consideration of the following remarks.

A listing of the Claims begins on page 2.

Remarks begin on page 6.